

Attachment 9B

Reconciliation of Employer Contribution Rates

Change in Normal Cost Rate from 2005-2006 to 2006-2007 for the Retirement Program

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2005-2006 Normal Cost Rate	9.927%	9.875%	13.870%	14.994%	17.478%	15.210%	7.399%
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	1.638%	N/A
Effect of Changes due to Reclass of BU 7 Members	0.000%	0.000%	N/A	0.853%	N/A	N/A	N/A
Effect of (Gain)/Loss	0.166%	-0.001%	-0.026%	0.056%	-0.089%	-0.196%	-0.001%
2006-2007 Normal Cost Rate	10.093%	9.874%	13.844%	15.903%	17.389%	16.652%	7.398%

Change in Unfunded Liability Amortization Rate from 2005-2006 to 2006-2007 for the Retirement Program

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2005-2006 Rate to Amortize the Unfunded Liability	5.903%	5.903%	3.164%	3.932%	6.029%	11.122%	1.717%
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	2.483%	N/A
Effect of Changes due to Reclass of BU 7 Members	-0.081%	-0.081%	N/A	-0.700%	N/A	N/A	N/A
Effect of (Gain)/Loss	0.997%	0.997%	0.803%	0.157%	1.087%	1.113%	0.009%
2006-2007 Rate to Amortize the Unfunded Liability	6.819%	6.819%	3.967%	3.389%	7.116%	14.718%	1.726%

Change in Group Term Life Rate from 2005-2006 to 2006-2007

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2005-2006 Group Term Life Rate	0.112%	0.112%	0.113%	0.100%	0.056%	0.064%	N/A
Effect of (Gain)/Loss	-0.027%	-0.027%	-0.063%	-0.098%	-0.056%	0.029%	N/A
2006-2007 Group Term Life Rate	0.085%	0.085%	0.050%	0.002%	0.000%	0.093%	N/A

Change in Total Rate from 2005-2006 to 2006-2007

	State Miscellaneous		State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol	Schools
	Tier 1	Tier 2					
2005-2006 Employer Rates	15.942%	15.890%	17.147%	19.026%	23.563%	26.396%	9.116%
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	4.121%	N/A
Effect of Changes due to Reclass of BU 7 Members	-0.081%	-0.081%	N/A	0.153%	N/A	N/A	N/A
Effect of (Gain)/Loss	1.136%	0.969%	0.714%	0.115%	0.942%	0.946%	0.008%
2006-2007 Employer Rates	16.997%	16.778%	17.861%	19.294%	24.505%	31.463%	9.124%